

September 18, 2002

Publication 1346 - Record Layout Changes #2

Record Layouts dated 09/16/02

Changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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Attached are:

Publication 1346, Part II, Section 1, Page 2 (SECT1-P2): Updated Tax Year to "2002" and added a single change bar (|) to the right of "YYYYMMDD - length = 8". This date format was updated from "MMDDYYYY" to "YYYYMMDD" prior to the August 30, 2002 publishing of Publication 1346, but the change bar used to indicate this change was left off. **Please note that for Tax Year 2002 processing, all 8-position date fields on all forms/schedules processed by IMF ELF must be in "YYYYMMDD" format. Please keep this in mind, especially on forms/schedules record layouts that have not had any other changes for TY2002 and use the "DT" abbreviation in 8-position date fields. Change bars are not used in the actual record layouts that use the "DT" abbreviation, because nothing has changed on the record layout itself even though the date format has changed. To sum it up, the "DT" abbreviation reference on any record layout has not changed; however, the date format represented by this abbreviation has changed for every occurrence of "DT".**

New Form/Records:

- Form 970:
  - Seq +0245: Added "or blank" to Field Description
- FEC Record:
  - Seq 0090: Corrected typo in the Identification (changed "Sate" to "State")

Existing Forms/Records/Schedules:

- Form 1040 Page 1:
  - New Byte Count: 1370
  - Seq 0360 re-sequenced to 0355
  - New Seqs: 0357 and 0358
- Form 1040 Page 2:
  - Seq 0990: Corrected typo in the Identification (changed "From" to "Form")
- Form 1040A Page 1:
  - New Byte Count: 1073
  - Seq 0360 re-sequenced to 0355
  - New Seqs: 0357 and 0358
- Form 1040EZ:
  - New Byte Count: 0997
  - New Seqs: 0357 and 0358

- Form 2210F:
  - New Byte Count: 0287
  - New Seq: 0065
  - Seq 0070: Changed Form Ref. to "9"
  - Seq 0080: Changed Form Ref. to "10"
  - Seq 0090: Changed Form Ref. to "11"
  - Seq 0100: Changed Form Ref. to "12"
  - Seq 0110: Changed Form Ref. to "13"
  - Seq 0120: Changed Form Ref. to "14"
  - Seq 0130: Changed Form Ref. to "15"
  - Seq 0140: Changed Form Ref. to "16"
  - Seq 0150: Changed Form Ref. to "17"
  - Seq 0160: Changed Form Ref. to "18" and Field Description to "YYYYMMDD" (ETA-2-0047 and Response)
  - Seq 0170: Changed Form Ref. to "19"
  - Seq 0176: Changed Form Ref. to "20"
  - Seq @0177: Changed Form Ref. to "20"
  - Seq 0180: Changed Form Ref. to "20"
- Form 2441 Page 1:
  - New Byte Count: 0507
  - Seq 0318: Changed the Length from "3" to "4" and "PYE" in the Field Description to "CPYE"
  - New Seqs: 0328 and 0332
  - Seq 0330 re-sequenced to 0336
  - Seq 0336: Changed Form Ref. to "11"
- Form 2441 Page 2:
  - Seq 0350: Changed Form Ref. to "12"
  - Seq 0353: Changed Form Ref. to "13"
  - Seq 0356: Changed Form Ref. to "14"
  - Seq 0360: Changed Form Ref. to "15"
  - Seq 0370: Changed Form Ref. to "16"
  - Seq 0380: Changed Form Ref. to "17"
  - Seq 0390: Changed Form Ref. to "18"
  - Seq 0400: Changed Form Ref. to "19"
  - Seq 0410: Changed Form Ref. to "20"
  - Seq 0420: Changed Form Ref. to "21"
  - Seq 0440: Changed Form Ref. to "22"
  - Seq 0450: Changed Form Ref. to "23"
  - Seq 0460: Changed Form Ref. to "24"
  - Seq 0465: Changed Form Ref. to "25"
  - Seq 0470: Changed Form Ref. to "26"
- Form 4136 Page 1:
  - New Byte Count: 0295
  - Seqs 0420, 0430, 0440 and 0445: Deleted

- Form 4562 Page 1:
  - Seqs \*0313, 0337, \*0363, and \*0387: Field Description changed to "YYYYMM"
- Form 4562 Page 2:
  - Seq 0773: Changed Identification to "Special Depreciation Allowance" and Form Ref. to "25h".
  - Seqs +0780, 0860, 0940, +1020, 1100, 1180, +2300 and 2360: Field Description changed to "YYYYMMDD"
- Form 4797 Page 1:
  - Seqs +0050, +0060, 0130, 0140, 0210, 0220, 0290, 0300, +0530, +0540, 0610, 0620, 0690, 0700, 0770, and 0780: Field Description changed to "YYYYMMDD"
- Form 4797 Page 2:
  - Seqs +1060, +1070, 1140, 1150, 1220, 1230, 1300, and 1310: Field Description changed to "YYYYMMDD"
- Form 5074:
  - New byte count: 0883
  - Deleted Seqs: from 0020 to 0110
  - New Seqs: 0287, 0288, 0307, and 0308
  - New line numbers:
    - Seqs 0290, 0295: Changed Form Ref. to 18
    - Seqs 0300, 0305: Changed Form Ref. to 19
    - Seqs 0310, 0315: Changed Form Ref. to 21
    - Seqs 0320, 0325: Changed Form Ref. to 22
    - Seqs 0330, 0335: Changed Form Ref. to 23
    - Seqs 0340, 0345: Changed Form Ref. to 24
    - Seqs 0350, 0355: Changed Form Ref. to 25
    - Seqs 0360, 0365: Changed Form Ref. to 26
    - Seqs 0370, 0375: Changed Form Ref. to 27
    - Seqs 0380, 0385: Changed Form Ref. to 28
    - Seqs 0390, 0395: Changed Form Ref. to 29
    - Seqs 0400, 0405: Changed Form Ref. to 30
    - Seqs 0410, 0415: Changed Form Ref. to 31
    - Seqs 0420, 0425: Changed Form Ref. to 32
    - Seqs 0430, 0435: Changed Form Ref. to 33
    - Seqs 0440, 0445: Changed Form Ref. to 34

- Form 8582 Page 1:
  - New Byte Count: 0331
  - Seq 0031 re-sequenced to 0030
  - Seq 0032 re-sequenced to 0035
  - Seq 0033 re-sequenced to 0055
  - Seq 0037 re-sequenced to 0060
  - Seq 0145 re-sequenced to 0230
  - New Seqs: 0040, 0045, 0050, 0140, 0150, 0160, and 0170
  - Seqs 0055, 0060, 0065, and 0070: Changed "2" in Form Ref. to "3"
  - Seq 0080: Changed Form Ref. to "4"
  - Seq 0090: Changed Form Ref. to "5"
  - Seq 0095: Changed Form Ref. to "6"
  - Seq 0105: Changed Form Ref. to "7"
  - Seq 0115: Changed Form Ref. to "8"
  - Seq 0125: Changed Form Ref. to "9"
  - Seq 0135: Changed Form Ref. to "10"
  - Seq 0230: Changed Form Ref. to "15"
  - Seq 0235: Changed Form Ref. to "16"
- Form 8582 Page 2:
  - New Byte Count: 1883
  - Seq 0890 re-sequenced to 0570
  - Seq 2160 re-sequenced to 2155
  - New Seqs: \*0600, +0610, +0620, +0630, 0640, 0650, 0660, 0670, 0680, 0690, 0700, 0710, 0720, 0730, 0740, 0750, 0760, and 0770
  - Seqs \*0900, +0910, +0920, +0930, +0940, +0950, 0960, 0970, 0980, 1000, 1010, 1020, 1030, 1040, 1050, 1060, 1070, 1080, 1090, 1100, 1110, 1120, 1130, 1140, 1150, 1160, 1170, 1180, 1190, 1200, 1210, 1220, and 1550: Changed "2" in Form Ref. to "3"
  - Seqs \*1560, +1570, +1580, +1590, +1600, +1610, 1620, 1630, 1640, 1650, 1660, 1670, 1680, 1690, 1700, 1710, 1720, 1730, 1740, 1750, 1760, 1770, 1780, 1790, 1800, 1810, 1820, 1830, 1840, 1850, 1860, 1870, and 1880: Changed "3" in Form Ref. to "4"
  - Seqs \*1900, +1910, +1920, +1930, +1940, 1950, 1960, 1970, 1980, 1990, 2000, 2010, 2020, 2030, 2040, 2050, 2060, 2070, 2080, 2090, 2100, 2110, 2120, 2130, 2140, 2150, and 2155: Changed "4" in Form Ref. to "5"
  - Deleted Seqs (moved to Form 8582 Page 3): \*2170, +2180, +2190, +2200, +2210, 2220, 2230, 2240, 2250, 2260, 2270, 2280, 2290, 2300, 2310, 2320, 2330, 2340, 2350, 2360, 2370, 2380, 2390, 2400, 2410, 2420, 2430, 2440
- Form 8582 Page 3:
  - New Byte Count: 0693
  - Seq 2450 re-sequenced to 2160
  - Seq 2451 re-sequenced to 2161
  - Seq 2452 re-sequenced to 2162
  - Seq 2453 re-sequenced to 2163
  - Seq 2454 re-sequenced to 2164
  - Seq 2455 re-sequenced to 2165
  - Added Seqs (moved from Form 8582 Page 2): \*2170, +2180, +2190, +2200, +2210, 2220, 2230, 2240, 2250, 2260, 2270, 2280, 2290, 2300, 2310, 2320, 2330, 2340, 2350, 2360, 2370, 2380, 2390, 2400, 2410, 2420, 2430, 2440. Also, changed "5" in Form Ref. to "6"
  - Seqs 2458, \*2461, +2470, +2490, +2500, +2510, +2520, +2530, 2541, 2550, 2570, 2580, 2590, 2600, 2610, 2620, 2630, 2650, 2660, 2670, 2680, 2690, 2700, 2710, and 2720: Changed "6" in Form Ref. to "7"

- Form 8582-CR Page 1:
  - New Byte Count: 0355
  - New Seqs: 0203 and 0206
  - Seq 0210: Changed Form Ref. to "13c"
  - Seq 0220: Changed Identification to "Subtract Line 13c from Line 12"
- Form 8582-CR Page 2:
  - New Byte Count: 0447
  - New Seqs: 0333 and 0336
  - Seq 0340: Changed Form Ref. to "25c"
  - Seq 0350: Changed Identification to "Subtract Line 25c from Line 24"
- Form 8606 Page 2:
  - New byte count: 0139
  - Deleted Seqs: from 0380 to 0489
- Form 8689:
  - New Byte Count: 0577
  - Seqs 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090, 0100, and 0110: Deleted
  - Seqs 0285, 0305, and 0485: Added
  - Seqs 0290: Form Ref. changed to "18"
  - Seqs 0300: Form Ref. changed to "19"
  - Seqs 0310: Form Ref. changed to "21"
  - Seqs 0320: Form Ref. changed to "22"
  - Seqs 0330: Form Ref. changed to "23"
  - Seqs 0340: Form Ref. changed to "24"
  - Seqs 0350: Form Ref. changed to "25"
  - Seqs 0360: Form Ref. changed to "26"
  - Seqs 0370: Form Ref. changed to "27"
  - Seqs 0380: Form Ref. changed to "28"
  - Seqs 0390: Form Ref. changed to "29"
  - Seqs 0400: Form Ref. changed to "30"
  - Seqs 0410: Form Ref. changed to "31"
  - Seqs 0420: Form Ref. changed to "32"
  - Seqs 0430: Form Ref. changed to "33"
  - Seqs 0440: Form Ref. changed to "34"
  - Seqs 0450: Form Ref. changed to "35"
  - Seqs 0460: Form Ref. changed to "36"
  - Seqs 0470: Form Ref. changed to "37"
  - Seqs 0480: Form Ref. changed to "38"
  - Seqs 0490: Form Ref. changed to "40"
  - Seqs 0500: Form Ref. changed to "41"
  - Seqs 0510: Form Ref. changed to "42"
  - Seqs 0520: Form Ref. changed to "43"

- Form 8801 Page 2:
  - Deleted Seq. 0340
  - Added Seq. 0520
  - Seq 0310: Changed "Line 27" to "Line 23" in the Identification
  - Seq 0320: Changed "Line 25" to "Line 19" in the Identification
  - Seq 0350: Changed "30" to "27" and "31" to "30" in the Identification and updated Form Ref. to "31"
  - Seq 0360: Changed "32" to "31" in the Identification and updated Form Ref. to "32"
  - Seq 0370: Changed "33" to "32" in the Identification and updated Form Ref. to "33"
  - Seq 0380: Changed "36" to "28" in the Identification and updated Form Ref. to "34"
  - Seq 0390: Changed the Identification to "Smaller of Line 27 or 28" and updated Form Ref. to "35"
  - Seq 0400: Changed the Identification to "Smaller of Line 34 or 35" and updated Form Ref. to "36"
  - Seq 0410: Changed the Identification to "Amount from Prior Year Sch. D, Line 29" and updated Form Ref. to "37"
  - Seq 0420: Changed the Identification to "Smaller of Line 36 or Line 37" and updated Form Ref. to "38"
  - Seq 0430: Changed the Identification to "Multiply Line 38 by 8% (.08)" and updated Form Ref. to "39"
  - Seq 0440: Changed the Identification to "Line 36 minus Line 38" and updated Form Ref. to "40"
  - Seq 0450: Changed the Identification to "Multiply Line 40 by 10% (.10)" and updated Form Ref. to "41"
  - Seq 0460: Changed the Identification to "Line 35 Minus Line 36" and updated Form Ref. to "42"
  - Seq 0470: Changed the Identification to "Multiply Line 42 by 20% (.20)" and updated Form Ref. to "43"
  - Seq 0480: Changed the Identification to "Line 31 Minus Line 35" and updated Form Ref. to "44"
  - Seq 0490: Changed the Identification to "Multiply Line 44 by 25% (.25)" and updated Form Ref. to "45"
  - Seq 0500: Changed the Identification to "Add Lines 33, 39, 41, 43 and 45" and updated Form Ref. to "46"
  - Seq 0510: Changed the Identification to "Multiply Line 27 by 28% (.28)" and updated Form Ref. to "47"
- Schedule 3 Page 2:
  - Seq 0240 re-sequenced to 0250
  - Seq 0270 re-sequenced to 0290
- Schedule R Page 2:
  - Seq 0250: Changed Identification to "Percentage of Net Credit"

**No changes: Forms:**

- 2106
- 2106-EZ
- 2210
- 3903
- 4137
- 4684
- 8379 Page 1
- 8606 Page 1
- 4835
- 4952
- 4970
- 6198
- 6252
- W-2 (PY 2003)

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"1073" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"RETbbb"	
0001	Type		6	"1040Ab"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Tax Period		6	Value "200212", YYYYMM	
0006	Filler		1	blank	
0007	Return Sequence Number		16	N	
0008	Declaration Control Number		14	N	
0010	Primary SSN		9	N (Your Social Security Number)	
0020	Primary Date of Death		8	YYYYMMDD or blank	
0030	Secondary SSN		9	N or blank	
0040	Secondary Date of Death		8	YYYYMMDD or blank	
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)	

Field No.	Identification	Form Ref.	Length	Field Description
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0055	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country		22	A, Allowable special character is space
0070	Name Line 2		35	AN, in care of addressee or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)



Field No.	Identification	Form Ref.	Length	Field Description
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0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0155	Year Spouse Died	5	4	N (YYYY)
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank
0167	Total Box 6a and 6b		1	Values 0, 1 or 2

Field No.	Identification	Form Ref.	Length	Field Description
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*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+0171	Dependent Last Name - 1	6c(1)	15	AN (last name) or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
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0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0210	Dependent First Name 5	6c(1)	10	'See 2nd Occ.'
0211	Dependent Last Name 5	6c(1)	15	'See 1st Occ.'
0212	Dependent Name Control - 5		4	'See 1st Occ.'
0215	Dependent's SSN - 5	6c(2)	9	'See 1st Occ.'
0217	Relationship - 5	6c(3)	11	'See 1st Occ.'
0218	Eligibility for Child Tax Credit - 5	6c(4)	1	'See 1st Occ.'

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Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank --
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0368	Household Help Amt	7	12	N
0369	Adoption Literal	7	2	"AB" or blank
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N
0376	Workfare Payments Literal	7	2	"WP" or blank
0377	Workfare Payments Amount	7	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9	12	N
0450	Capital Gain/Loss	10	12	N
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0485	Pensions Annuities Received	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	12b	12	N
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	14b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0600	Total Income	15	12	N
0623	Education Expenses	16	12	N
0626	IRA Deduction	17	12	N
0628	Student Loan Interest Deduction	18	12	N
0630	Tuition and Fees Deduction	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----	
	Byte Count		4	"0997" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"RETbbb"	
0001	Type		6	"1040Zb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Tax Period		6	Value "200212", YYYYMM	
0006	Filler		1	blank	
0007	Return Sequence Number		16	N	
0008	Declaration Control Number		14	N	
0010	Primary SSN		9	N (Your Social Security Number)	
0020	Primary Date of Death		8	YYYYMMDD or blank	
0030	Secondary SSN		9	N or blank	
0040	Secondary Date of Death		8	YYYYMMDD or blank	
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)	

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0055	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country		22	A, Allowable special character is space
0070	Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)



Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERN FORGE", "ENDURINGbFREEDOM" or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0357	Deferred Compensation Plan Literal	1	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	1	12	N
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0364	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank
0368	Household Help Amt	1	12	N
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0375	Wages, Salaries, Tips	1	12	N
0376	Workfare Payments Literal	1	2	"WP" or blank
0377	Workfare Payments Amount	1	12	N
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0750	Adjusted Gross Income	4	12	N (AGI)
0784	Dependent Yes-Ind	5	1	"X" or blank
0785	Dependent No-Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1140	Other 1099 Withholding Literal	7	9	"FORMb1099" or blank --
1160	Withholding	7	12	N
1178	EIC Literal	8	3	NO ENTRY --
1180	Earned Income Credit	8	12	N

## FORM 1040EZ

## U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
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1183	EIC Eligibility	8	6	"NO" or blank
1187	F4868 Literal	9	9	"FORMb4868" or blank
1190	F4868 Amount	9	12	N
1250	Total Payments	9	12	N
1256	Total Tax	10	12	N
1270	Refund	11a	12	N
1272	Routing Transit Number	11b	9	N or blank
1274	Checking Account Indicator	11c	1	"X" or blank
1276	Savings Account Indicator	11c	1	"X" or blank
1278	Depositor Account Number	11d	17	AN (includes hyphens or blank)
1290	Amount Owed	12	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN
1315	Remittance		12	No Entry
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Use Only)

Field No.	Identification	Form Ref.	Length	Field Description
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1325	Surviving Spouse Yes		1	"X" or blank
1326	Surviving Spouse No		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1338	Non-Paid Preparer		13	Values "TCE", "VITA",   "IRS-PREPARED", "IRS-REVIEWED", "ONLINE-PARTNR", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN		9	N or PNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	"Y" or "N"
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description	
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	Byte Count		4	"1370" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"RETbbb"	
0001	Type		6	"1040bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Tax Period		6	Value "200212", YYYYMM	
0006	Filler		1	blank	
0007	Return Sequence Number		16	N	
0008	Declaration Control Number		14	N	
0010	Primary SSN		9	N (Your Social Security Number)	
0020	Primary Date of Death		8	YYYYMMDD or blank	
0030	Secondary SSN		9	N or blank	
0040	Secondary Date of Death		8	YYYYMMDD or blank	
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)	

Field No.	Identification	Form Ref.	Length	Field Description
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0055	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country		22	A, Allowable special character is space
0070	Name Line 2		35	AN, in care of Addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space
0087	State Abbreviation		2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095	Zip Code		12	N (left-justified)

Field No.	Identification	Form Ref.	Length	Field Description
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0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0155	Year Spouse Died	5	4	N (YYYY)
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank
0167	Total Box 6a and 6b		1	Values 0, 1 or 2

Field No.	Identification	Form Ref.	Length	Field Description
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*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+0171	Dependent Last Name 1	6c(1)	15	AN (last name) or blank.
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'



Field No.	Identification	Form Ref.	Length	Field Description
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0210	Dependent First Name 5	6c(1)	10	'See 2nd Occ.'
0211	Dependent Last Name 5	6c(1)	15	'See 1st Occ.'
0212	Dependent Name Control 5		4	'See 1st Occ.'
0215	Dependent's SSN - 5	6c(2)	9	'See 1st Occ.'
0217	Relationship - 5	6c(3)	11	'See 1st Occ.'
0218	Eligibility for Child Tax Credit - 5	6c(4)	1	'See 1st Occ.'

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Field No.	Identification	Form Ref.	Length	Field Description
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0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99
0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank --
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0368	Household Help Amt	7	12	N
0369	Adoption Literal	7	2	"AB" or blank
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries, Tips	7	12	N
0376	Workfare Payments Literal	7	2	"WP" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0377	Workfare Payments Amount	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N
0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0485	Pensions Annuities Received	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0495	Taxable Pensions Amount	16b	12	N
0510	Rent/Royalty/Part/ Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N
0555	SS Benefit Indicator	20a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MED&MSA" or "STMbnn"
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
0590	Total Other Income	21	12	N
0600	Total Income	22	12	N
0623	Educator Expenses	23	12	N
0626	IRA Deduction	24	12	N
0628	Student Loan Interest Deduction	25	12	N
0630	Tuition and Fees Deduction	26	12	N

Field No.	Identification	Form Ref.	Length	Field Description	
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0632	Archer MSA Deduction	27	12	N	
0637	Current Year Moving Expenses	28	12	N	
0640	Self-Employed Deduction Schedule SE	29	12	N	
0645	Self-Employed Health Insurance Ded	30	12	N	
0650	Keogh/SEP/SIMPLE Deduction	31	12	N	
0680	Early Withdrawal Penalty	32	12	N	
*0693	Recip Soc Sec No.	33b	9	N or "STMbnn"	
+0695	Alimony Amount	33a	12	N	
0697	Total Alimony Paid	33a	12	N	
*0720	Other Adjustments Literal	34	11	Values are "RFST", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501 (C) (18)", "PPR", "CLEAN-FUEL", "FBO", "FORMb2555", "STMbnn" or blank	
+0730	Other Adjustment Amount	34	12	N	
0735	Total Other Adjustments	34	12	N	
0740	Total Adjustments	34	12	N	
0750	Adjusted Gross Income	35	12	N	
	Record Terminus Character		1	Value "#"	

Field No.	Identification	Form Ref.	Length	Field Description	
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	Byte Count		4	"1134" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0760	Record ID		6	"RETbbb"	
0761	Type		6	"1040bb"	
0762	Page Number		5	"PG02b"	
0763	Taxpayer Identification Number		9	N (Primary SSN)	
0764	Filler		1	blank	
0765	Tax Period		6	Value "200212", YYYYMM	
0766	Filler		1	blank	
0770	AGI Repeated	36	12	N	
0772	Self 65 or Over Box	37a	1	"X" or blank	
0774	Self Blind Box	37a	1	"X" or blank	
0776	Spouse 65 or Over Box	37a	1	"X" or blank	
0778	Spouse Blind Box	37a	1	"X" or blank	
0783	Total Boxes Checked	37a	1	1, 2, 3, 4 or blank	
0786	Must Itemize Indicator	37b	1	"X" or blank	
0787	Modified Standard Deduction Ind	38	8	"SECTb933" or blank	
0788	Itemize Election Ind	38	2	"IE" or blank	
0789	Total Itemized or Standard Deduction	38	12	N	
0800	AGI Less Deduction	39	12	N	
0810	Exemption Amount	40	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
0820	Taxable Income	41	12	N
0853	Form 8814 Block	42a	1	"X" or blank
0857	Form 8814 Amount	42a	12	N
0880	Form 4972 Block	42b	1	"X" or blank
0890	Education Credit Recapture Literal	42	3	"ECR" or blank
0900	Education Credit Recapture Amount	42	12	N
0915	Tax	42	12	N
0918	Alternative Minimum Tax	43	12	N
0920	Total Tax Before Credits & Other Taxes	44	12	N
0922	Foreign Tax Credit	45	12	N
0925	Credit for Child & Dependent Care	46	12	N
0930	Credit for Elderly or Disabled	47	12	N
0935	Education Credits (Form 8863)	48	12	N
0937	Credit for Qualified Retirement Savings	49	12	N
0940	Child Tax Credit	50	12	N
0960	Adoption Credit	51	12	N
0985	Form 8396 Block	52a	1	"X" or blank
0990	Form 8859 Block	52b	1	"X" or blank
0995	Credits from F8396 & F8859	52	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1000	Form 3800 Block	53a	1	"X" or blank
				--
				--
1005	Form 8801 Block	53b	1	"X" or blank
1006	Other Form Block	53c	1	"X" or blank
1010	Other Form Literal	53c	12	"8586", "3468", "5884",    "6478", "6765", "8820", "8826", "8830", "8834", "8835", "8844", "8845", "8846", "8847", "8861" or "TRANSbALASKA"
1015	Other Credits	53	12	N
1017	Nonconventional Source Fuel Credit Literal	54	3	"FNS" or blank
1018	Nonconventional Source Fuel Credit Amount	54	12	N
1020	Total Credits	54	12	N
@1025	Nonconventional Source Fuel Credit	54	6	"STMbnn" or blank
1030	Tax Less Credits	55	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	56	12	N
1070	Railroad Retire Indicator	57	4	"RRTA" or blank
1080	Social Security & Medicare tax on Tips	57	12	N
1095	Retirement Tax Plan Literal	58	2	"NO" or blank
1100	Tax on Retirement Plans	58	12	N



Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
1105	Advanced EIC Payments	59	12	N
1107	Household Employment Taxes	60	12	N
*1110	Other Tax Literal	61	8	"EPP", "S72P", "UT", "S453A", "STMbnn", "ADT", "72 (M) (5)", "MSA", "MED&MSA" or blank
+1112	Other Tax Amount	61	12	N
1114	F8611 Literal	61	5	"LIHCR" or blank
1116	F8611 Amount	61	12	N
1118	Form 8693 Approved Indicator	61	1	"X" or blank
1119	Form 8693 Approved Date	61	8	DT
1121	F4255 Literal	61	3	"ICR" or blank
1122	F4255 Amount	61	12	N
1123	F8828 Literal	61	4	"FMSR" or blank
1124	F8828 Amount	61	12	N
1126	F8834 Literal	61	5	"QEVCR" or blank
1128	F8834 Amount	61	12	N
1129	F8697 Literal or F8866 Literal	61	9	"FORMb8697" or "FORMb8866"
1131	F8697 Amount or F8866 Amount	61	12	N
1132	F8845 Literal	61	4	"IECR" or blank
1134	F8845 Amount	61	12	N
1136	Total Other Tax	61	12	N
1138	Total Tax	61	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1140	Other 1099 Withholding Literal	62	9	"FORMb1099" or blank
1160	Withholding	62	12	N
1161	Divorced Spouse SSN	63	9	N or blank
1162	Divorced Literal	63	3	"DIV" or blank
1170	ES Payments	63	12	N
@1173	Estimated Payment Name Change	63	6	"STMbnn" or blank
1178	EIC Literal	64	3	NO ENTRY --
1180	Earned Income Credit	64	12	N
1183	EIC Eligibility	64	6	"CLERGY" or "NO" or blank
1184	Excess SS & Tier 1 RRTA Tax	65	12	N
1186	Additional Child Tax Credit (Form 8812)	66	12	N
1190	F4868 Amount	67	12	N
1202	Form 2439 Block	68a	1	"X" or blank
1205	Form 4136 Block	68b	1	"X" or blank
1208	Form 8885 Block	68c	1	"X" or blank
1210	Other Payments	68	12	N
1245	Form 8689 Literal	68	9	"FORMb8689" or blank
1246	Form 8689 Amount	68	12	N
1250	Total Payments	69	12	N
1260	Overpaid	70	12	N
1270	Refund	71a	12	N

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
1272	Routing Transit Number	71b	9	N or blank
1274	Checking Account Indicator	71c	1	"X" or blank
1276	Savings Account Indicator	71c	1	"X" or blank
1278	Depositor Account Number	71d	17	AN (includes hyphens or   blank)
1280	Applied to ES Tax	72	12	N
1290	Amount Owed	73	12	N
1295	ES Penalty Indicator	74	1	NO ENTRY
1300	ES Penalty Amount	74	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse Yes		1	"X" or blank
1326	Surviving Spouse No		1	"X" or blank
1327	Spouse Occupation		25	AN

Field No.	Identification	Form Ref.	Length	Field Description
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1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "TCE", "VITA",   "IRS-PREPARED", "IRS-REVIEWED", "ONLINE-PARTNR", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN		9	N or PNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	"Y" or "N"
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"0287" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2210Fb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	N
0013	Waiver of Penalty Box	1a	1	"X" or blank
0016	Filing Status Changed Box	1b	1	"X" or blank
0020	Current Year Tax After Credits	2	12	N
0030	Other Taxes	3	12	N
0040	Taxes Subtotal	4	12	N
0050	Earned Income Credit	5	12	N
0055	Additional Child Tax Credit	6	12	N
0060	Credit for Federal Tax on Fuels	7	12	N
0065	Health Insurance Credit	8	12	N
0070	Credit Subtotal	9	12	N
0080	Current Year Tax	10	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0090	Two Thirds Credit	11	12	N
0100	Withholding Taxes	12	12	N
0110	Current Taxes Owed	13	12	N
0120	Prior Year's Tax	14	12	N
0130	Required Annual Payment	15	12	N
0140	Amounts Withheld/ Amounts Paid or Credited	16	12	N
0150	Underpayment	17	12	N
0160	Earlier of Payment or Tax Due Date	18	8	YYYYMMDD
0170	Penalty Days	19	3	N
0176	Waived Amount	20	12	N
@0177	Waiver Explanation	20	6	"STMbnn" or blank
0180	Underpayment Penalty/Farmers Fisherman	20	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description	
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	Byte Count		4	"0507" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"2441bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
*0010	Name of Care Provider 1	1(a)	16	AN or "STMbnn"	
+0015	Care Provider Name Control 1	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions	
+0020	Street Address 1	1(b)	28	AN	
+0030	City/State/Zip 1	1(b)	28	AN	
*+0040	SSN/EIN 1	1(c)	9	N or "STMbnn"	
+0045	SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank	
+0050	Amount Paid 1	1(d)	12	N	
0060	Name of Care Provider 2	1(a)	16	AN	

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
+0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	28	AN
0090	SSN/EIN 2	1(c)	9	N
+0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMBnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'
0230	Total Qualified Expenses or Limit	3	12	N



Field No.	Identification	Form Ref.	Length	Field Description
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0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Base Amount/Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0328	Percentage of Qualified Expenses or Income	9	12	N
0332	Tax	10	12	N --
0336	Credit for Child & Dependent Care	11	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0223" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0340	Record ID		6	"FRMbbb"
0341	Form Number		6	"2441bb"
0342	Page Number		5	"PG02b"
0343	Taxpayer Identification Number		9	N (Primary SSN)
0344	Filler		1	blank
0345	Form Occurrence Number		7	N 0000001
0350	Employer Paid Benefits	12	12	N
0353	Forfeited Amount	13	12	N
0356	Adjusted Paid Benefits	14	12	N
0360	Qualified Expenses	15	12	N
0370	Smaller of Adjusted or Qualified	16	12	N
0380	Earned Income	17	12	N
0390	Spouse Earned Income	18	12	N
0400	Tentative Exclusion	19	12	N
0410	Excluded Benefit	20	12	N
0420	Taxable Benefit	21	12	N
0440	Allowed Cared for Amt.	22	12	N
0450	Excluded Benefit Repeated	23	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0460	Net Allowable Amount	24	12	N
0465	Total Qualified Expenses	25	12	N
0470	Smaller of Qualified Expenses	26	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0295" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4136bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 00000001
0010	Off-Highway Business Use Gallons	1a(c)	6	N
0020	Use On Farm For Farming Purpose Gallons	1b(c)	6	N
0030	Nontaxable Use of Gasoline Type - 1	1c(a)	2	Values "03, 04, 05, 07" or blank
0040	Nontaxable Use of Gasoline Gallons - 1	1c(c)	6	N
0050	Nontaxable Use of Gasoline Type - 2	1c(a)	2	Values "03, 04, 05, 07" or blank
0060	Nontaxable Use of Gasoline Gallons - 2	1c(c)	6	N
0070	Nontaxable Use of Gasoline Credit Amount	1c(d)	12	N
0080	Gasohol 10% Alcohol Type	1d(a)	2	Values "01, 02, 03, 04, 05, 07" or blank
0090	Gasohol 10% Alcohol Gallons	1d(c)	6	N

Field No.	Identification	Form Ref.	Length	Field Description
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0100	Nontaxable Use of Gasohol 10% Credit Amount	1d(d)	12	N
0110	Gasohol 7.7% Alcohol Type	1e(a)	2	Values "01, 02, 03, 04, 05, 07" or blank
0120	Gasohol 7.7% Alcohol Gallons	1e(c)	6	N
0130	Nontaxable Use of Gasohol 7.7% Credit Amount	1e(d)	12	N
0140	Gasohol 5.7% Alcohol Type	1f(a)	2	Values "01, 02, 03, 04, 05, 07" or blank
0150	Gasohol 5.7% Alcohol Gallons	1f(c)	6	N
0160	Nontaxable Use of Gasohol 5.7% Credit Amount	1f(d)	12	N
0170	Commercial Aviation Gasoline Gallons	2a(c)	6	N
0180	Nontaxable Use of Commercial Aviation Gas Cr Amt	2a(d)	12	N
0190	Nontaxable Use of Aviation Gasoline Type - 1	2b(a)	2	Values "01, 03, 09, 10" or blank
0200	Nontaxable Use of Aviation Gasoline Gallons - 1	2b(c)	6	N
0210	Nontaxable Use of Aviation Gasoline Type - 2	2b(a)	2	Values "01, 03, 09, 10" or blank
0220	Nontaxable Use of Aviation Gasoline Gallons - 2	2b(c)	6	N
0230	Nontaxable Use of Aviation Gas Tax Credit Amt	2b(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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@0240	Evidence of Dyed Diesel Fuel Explanation	3	6	"STMbnn" or blank
0250	Evidence of Dyed Diesel Fuel Exception Box	3	1	"X" or blank
0260	Nontaxable Use of Diesel Fuel Type - 1	3a(a)	2	Values "02, 03, 06, 07, 08" or blank
0270	Nontaxable Use of Diesel Fuel Gallons - 1	3a(c)	6	N
0280	Nontaxable Use of Diesel Fuel Type - 2	3a(a)	2	Values "02, 03, 06, 07, 08" or blank
0290	Nontaxable Use of Diesel Fuel Gallons - 2	3a(c)	6	N
0300	Nontaxable Use of Diesel Fuel Credit Amt	3a(d)	12	N
0310	Diesel Fuel Train Use Gallons	3b(c)	6	N
0320	NonTaxable Diesel Fuel Train Use Credit Amt	3b(d)	12	N
0330	Diesel Fuel Certain Intercity Local Bus Use Gallon	3c(c)	6	N
0340	Diesel Fuel Certain Intercity & Bus Use Credit Amt	3c(d)	12	N
@0350	Evidence of Dyed Kerosene Explanation	4	6	"STMbnn" or blank
0360	Evidence of Dyed Kerosene Box	4	1	"X" or blank
0370	Nontaxable Use of Kerosene Type - 1	4a(a)	2	Values "02, 03, 06, 07, 08" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0380	Nontaxable Use of Kerosene Gallons - 1	4a(c)	6	N
0390	Nontaxable Use of Kerosene Type - 2	4a(a)	2	Values "02, 03, 06, 07, 8" or blank
0400	Nontaxable Use of Kerosene Gallons - 2	4a(c)	6	N
0410	Nontaxable Use of Kerosene Credit Amount	4a(d)	12	N

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Record Terminus Character	1	Value "#"
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Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"0822" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4562bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000030
0010	Activity		30	AN
0012	Section 179 Property Cost for Current Year	2	12	N
0014	Section 179 Property Adjusted	4	12	N
0018	Overall Dollar Limitation Adjusted	5	12	N
*0020	Class of Property 1	6(a)1	20	AN or "STMbnn"
+0030	Cost 1	6(b)1	12	N
+0040	Elected Cost 1	6(c)1	12	N
0050	Class of Property 2	6(a)2	20	AN
0060	Cost 2	6(b)2	12	N
0070	Elected Cost 2	6(c)2	12	N
0080	Listed Property	7(c)	12	N
0081	Section 179 Property Total Elect Cost	8	12	N



Field No.	Identification	Form Ref.	Length	Field Description
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0083	Tentative Deduction	9	12	N
0088	Prior Year Carryover of Disallowed Deduction	10	12	N
0090	Business Income Limitation	11	12	N
0092	Section 179 Expense Deduction	12	12	N
0094	Next Year Carryover Amount	13	12	N
0096	Special depreciation allowance	14	12	N
@0098	Section 168(f)(1) Property Explanation	15	6	"STMbnn" or blank
0101	Prop Subject to Sect 168(f)(1) Election	15	12	N
@0103	ACRS Explanation	16	6	"STMbnn" or blank
0105	ACRS/Other Depreciation	16	12	N
0107	MACRS Deductions	17	12	N
0109	General Asset Account Election	18	1	"X" or blank
*0111	3-Year Cost	19a(c)	12	N or "STMbnn"
+0113	3-Year Recovery	19a(d)	2	N
+0115	3-Yr Convention	19a(e)	2	Values "HY", "MM" or "MQ"
+0120	3-Year Method Figuring	19a(f)	7	AN
+0130	3-Year Deduction	19a(g)	12	N
*0140	5-Year Cost	19b(c)	12	N or "STMbnn"

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
+0150	5-Year Recovery	19b(d)	2	N
+0155	5-Yr Convention	19b(e)	2	Values "HY", "MM" or "MQ"
+0160	5-Yr Method Figuring	19b(f)	7	AN
+0170	5-Year Deduction	19b(g)	12	N
*0172	7-Year Cost	19c(c)	12	N or "STMbnn"
+0174	7-Year Recovery	19c(d)	2	N
+0175	7-Yr Convention	19c(e)	2	Values "HY", "MM" or "MQ"
+0176	7-Yr Method Figuring	19c(f)	7	AN
+0178	7-Year Deduction	19c(g)	12	N
*0180	10-Year Cost	19d(c)	12	N or "STMbnn"
+0190	10-Year Recovery	19d(d)	2	N
+0195	10-Yr Convention	19d(e)	2	Values "HY", "MM" or "MQ"
+0200	10-Yr Method Figuring	19d(f)	7	AN
+0210	10-Year Deduction	19d(g)	12	N
*0220	15-Yr Cost	19e(c)	12	N or "STMbnn"
+0230	15-yr Recovery	19e(d)	2	N
+0235	15-Yr Convention	19e(e)	2	Values "HY", "MM" or "MQ"
+0240	15-Yr Method	19e(f)	7	AN
+0250	15-Year Deduction	19e(g)	12	N
*0275	20-Yr Cost	19f(c)	12	N or "STMbnn"
+0285	20-Yr Recovery	19f(d)	2	N
+0287	20-Yr Convention	19f(e)	2	Values "HY", "MM" or "MQ"

Field No.	Identification	Form Ref.	Length	Field Description
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+0295	20-Yr Method	19f(f)	7	AN
+0305	20-Year Deduction	19f(g)	12	N
*0307	25-Yr Cost	19g(c)	12	N or "STMbnn"
+0309	25-Yr Convention	19g(e)	2	Values "HY", "MM" or "MQ"
+0311	25-Year Deduction	19g(g)	12	N
*0313	Residential Rental Prop Date in Service 1	19h(b)1	6	Value "YYYYMM" or "STMbnn"
+0317	Residential Rental Prop Cost 1	19h(c)1	12	N
+0333	Residential Rental Prop Deprec Ded 1	19h(g)1	12	N
0337	Residential Rental Prop Date in Service 2	19h(b)2	6	Value "YYYYMM"
0343	Residential Rental Prop Cost 2	19h(c)2	12	N
0357	Residential Rental Prop Deprec Ded 2	19h(g)2	12	N
*0363	Nonresidential Real Prop Date in Service 1	19i(b)1	6	Value "YYYYMM" or "STMbnn"
+0367	Nonresidential Real Prop Cost 1	19i(c)1	12	N
+0383	Nonresidential Real Prop Deprec Ded 1	19i(g)1	12	N
*0387	Nonresidential Real Prop Date in Service 2	19i(b)2	6	Value "YYYYMM" or "STMbnn"
+0393	Nonresidential Real Prop Cost 2	19i(c)2	12	N
+0400	Nonresidential Recovery 2	19i(d)2	3	N

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
+0407	Nonresidential Real Prop Deprec Ded 2	19i(g)2	12	N
0410	Class-Life Cost	20a(c)	12	N
0415	Class-Life Recovery	20a(d)	3	N
0420	Class-Life Convention	20a(e)	2	Values "HY", "MM" or "MQ"
0425	Class-Life Deduction	20a(g)	12	N
0430	12-Yr Cost	20b(c)	12	N
0435	12-Yr Convention	20b(e)	2	Values "HY", "MM" or "MQ"
0440	12-Yr Deduction	20b(g)	12	N
0445	40-Yr Prop Date in Service	20c(b)	6	YYYYMM or blank
0450	40-Yr Cost	20c(c)	12	N
0455	40-Yr Deduction	20c(g)	12	N
0497	Listed Property	21	12	N
0500	Total Depreciation	22	12	N
0505	Sec 263A Current Year Cost	23	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"0871" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0510	Record ID		6	"FRMbbb"
0511	Form Number		6	"4562bb"
0512	Page Number		5	"PG02b"
0513	Taxpayer Identification Number		9	N (Primary SSN)
0514	Filler		1	blank
0515	Form Occurrence Number		7	N 0000001 - 0000030
0762	Evidence - Yes	24a	1	"X" or blank
0764	Evidence - No	24a	1	"X" or blank
0766	Written - Yes	24b	1	"X" or blank
0768	Written - No	24b	1	"X" or blank
0773	Special Depreciation Allowance	25h	12	N
*0775	Description 1/ Over 50%	26(a)1	9	AN or "STMbnn"
+0780	Date Service 1/ Over 50%	26(b)1	8	YYYYMMDD
+0790	Percent Use 1/ Over 50%	26(c)1	6	R
+0800	Cost or Basis 1/ Over 50%	26(d)1	12	N
+0810	Deprec Basis 1/ Over 50%	26(e)1	12	N
+0815	Recovery Period 1/ Over 50%	26(f)1	2	N

Field No.	Identification	Form Ref.	Length	Field Description
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+0822	Method 1/Over 50%	26 (g) 1	7	AN
+0830	Deprec Deduction 1/ Over 50%	26 (h) 1	12	N
+0840	179 Expense 1/ Over 50%	26 (i) 1	12	N
0850	Description 2/ Over 50%	26 (a) 2	9	AN
0860	Date Service 2/ Over 50%	26 (b) 2	8	YYYYMMDD
0870	Percent Use 2/ Over 50%	26 (c) 2	6	R
0880	Cost or Basis 2/ Over 50%	26 (d) 2	12	N
0890	Deprec Basis 2/ Over 50%	26 (e) 2	12	N
0895	Recovery Period 2/ Over 50%	26 (f) 2	2	N
0902	Method 2/Over 50%	26 (g) 2	7	AN
0910	Deprec Deduction 2/ Over 50%	26 (h) 2	12	N
0920	179 Expense 2/ Over 50%	26 (i) 2	12	N
0930	Description 3/ Over 50%	26 (a) 3	9	AN
0940	Dt Service 3/ Over 50%	26 (b) 3	8	YYYYMMDD
0950	Percent Use 3/ Over 50%	26 (c) 3	6	R
0960	Cost or Basis 3/ Over 50%	26 (d) 3	12	N
0970	Deprec Basis 3/ Over 50%	26 (e) 3	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0975	Recovery Period 3/ Over 50%	26(f)3	2	N
0985	Method 3/Over 50%	26(g)3	7	AN
0990	Deprec Deduction 3/ Over 50%	26(h)3	12	N
1000	179 Expense 3/ Over 50%	26(i)3	12	N
*1010	Description 1/ < or = 50%	27(a)1	10	AN or "STMbnn"
+1020	Dt Service 1/ < or = 50%	27(b)1	8	YYYYMMDD
+1030	Percent Use 1/ < or = 50%	27(c)1	6	R
+1040	Cost or Basis 1/ < or = 50%	27(d)1	12	N
+1050	Deprec Basis 1/ < or = 50%	27(e)1	12	N
+1055	Recovery Period 1/ < or = 50%	27(f)1	2	N
+1060	Convention 1/ < or = 50%	27(g)1	3	Values: "HY", "MM", "MQ", "PRE" or blank
+1070	Deprec Deduction 1/ < or = 50%	27(h)1	12	N
1090	Description 2/ < or = 50%	27(a)2	10	AN
1100	Dt Service 2/ < or = 50%	27(b)2	8	YYYYMMDD
1110	Percent Use 2/ < or = 50%	27(c)2	6	R
1120	Cost or Basis 2/ < or = 50%	27(d)2	12	N
1130	Deprec Basis 2/ < or = 50%	27(e)2	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1135	Recovery Period 2/ < or = 50%	27(f)2	2	N
1140	Convention 2/ < or = 50%	27(g)2	3	Values: "HY", "MM", "MQ", "PRE" or blank
1150	Deprec Deduction 2/ < or = 50%	27(h)2	12	N
1170	Description 3/ < or = 50%	27(a)3	10	AN
1180	Dt Service 3/ < or = 50%	27(b)3	8	YYYYMMDD
1190	Percent Use 3/ < or = 50%	27(c)3	6	R
1200	Cost or Basis 3/ < or = 50%	27(d)3	12	N
1210	Deprec Basis 3/ < or = 50%	27(e)3	12	N
1215	Recovery Period 3/ < or = 50%	27(f)3	2	N
1220	Convention 3/ < or = 50%	27(g)3	3	Values: "HY", "MM", "MQ", "PRE" or blank
1230	Deprec Deduction 3/ < or - 50%	27(h)3	12	N
1500	Total Depreciation	28(h)	12	N
1600	Total Sect 179 Expense	29(i)	12	N
*1620	Business Miles 1	30(a)	6	N or "STMbnn"
+1630	Commuting Miles 1	31(a)	6	N
+1640	Other Personal Miles 1	32(a)	6	N
+1645	Total Miles 1	33(a)	6	N
1660	Business Miles 2	30(b)	6	N



Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1670	Commuting Miles 2	31(b)	6	N
1680	Other Personal Miles 2	32(b)	6	N
1685	Total Miles 2	33(b)	6	N
1700	Business Miles 3	30(c)	6	N
1710	Commuting Miles 3	31(c)	6	N
1720	Other Personal Miles 3	32(c)	6	N
1725	Total Miles 3	33(c)	6	N
1740	Business Miles 4	30(d)	6	N
1750	Commuting Miles 4	31(d)	6	N
1760	Other Personal Miles 4	32(d)	6	N
1765	Total Miles 4	33(d)	6	N
1780	Business Miles 5	30(e)	6	N
1790	Commuting Miles 5	31(e)	6	N
1800	Other Personal Miles 5	32(e)	6	N
1805	Total Miles 5	33(e)	6	N
1820	Business Miles 6	30(f)	6	N
1830	Commuting Miles 6	31(f)	6	N
1840	Other Personal Miles 6	32(f)	6	N
1845	Total Miles 6	33(f)	6	N
*1850	Vehicle Available Yes 1	34(a)	6	"X", "STMbnn" or blank
+1860	Vehicle Available No 1	34(a)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+1863	Primary Use by Over 5% Owner/Relative Yes 1	35 (a)	1	"X" or blank
+1867	Primary Use by Over 5% Owner/Relative No 1	35 (a)	1	"X" or blank
+1870	Another Vehicle Yes 1	36 (a)	1	"X" or blank
+1880	Another Vehicle No 1	36 (a)	1	"X" or blank
1910	Vehicle Available Yes 2	34 (b)	1	"X" or blank
1920	Vehicle Available No 2	34 (b)	1	"X" or blank
1923	Primary Use by Over 5% Owner/Relative Yes 2	35 (b)	1	"X" or blank
1927	Primary Use by Over 5% Owner/Relative No 2	35 (b)	1	"X" or blank
1930	Another Vehicle Yes 2	36 (b)	1	"X" or blank
1940	Another Vehicle No 2	36 (b)	1	"X" or blank
1970	Vehicle Available Yes 3	34 (c)	1	"X" or blank
1980	Vehicle Available No 3	34 (c)	1	"X" or blank
1983	Primary Use by Over 5% Owner/Relative Yes 3	35 (c)	1	"X" or blank
1987	Primary Use by Over 5% Owner/Relative No 3	35 (c)	1	"X" or blank
1990	Another Vehicle Yes 3	36 (c)	1	"X" or blank
2000	Another Vehicle No 3	36 (c)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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2030	Vehicle Available Yes 4	34 (d)	1	"X" or blank
2040	Vehicle Available No 4	34 (d)	1	"X" or blank
2043	Primary Use by Over 5% Owner/Relative Yes 4	35 (d)	1	"X" or blank
2047	Primary Use by Over 5% Owner/Relative No 4	35 (d)	1	"X" or blank
2050	Another Vehicle Yes 4	36 (d)	1	"X" or blank
2060	Another Vehicle No 4	36 (d)	1	"X" or blank
2090	Vehicle Available Yes 5	34 (e)	1	"X" or blank
2100	Vehicle Available No 5	34 (e)	1	"X" or blank
2103	Primary Use by Over 5% Owner/Relative Yes 5	35 (e)	1	"X" or blank
2107	Primary Use by Over 5% Owner/Relative No 5	35 (e)	1	"X" or blank
2110	Another Vehicle Yes 5	36 (e)	1	"X" or blank
2120	Another Vehicle No 5	36 (e)	1	"X" or blank
2150	Vehicle Available Yes 6	34 (f)	1	"X" or blank
2160	Vehicle Available No 6	34 (f)	1	"X" or blank
2163	Primary Use by Over 5% Owner/Relative Yes 6	35 (f)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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2167	Primary Use by Over 5% Owner/Relative No 6	35(f)	1	"X" or blank
2170	Another Vehicle Yes 6	36(f)	1	"X" or blank
2180	Another Vehicle No 6	36(f)	1	"X" or blank
2190	Commuting Statement Yes	37	1	"X" or blank
2200	Commuting Statement No	37	1	"X" or blank
2210	Non-Commuting Statement Yes	38	1	"X" or blank
2220	Non-Commuting Statement No	38	1	"X" or blank
2230	All Personal Use Yes	39	1	"X" or blank
2240	All Personal Use No	39	1	"X" or blank
2250	More Than 5 Yes	40	1	"X" or blank
2260	More Than 5 No	40	1	"X" or blank
2270	Meet Requirements Yes	41	1	"X" or blank
2280	Meet Requirements No	41	1	"X" or blank
*2290	Descrip of Costs 1	42(a)1	20	AN or "STMbnn"
+2300	Date Amortiz. 1	42(b)1	8	YYYYMMDD
+2310	Amortizable Amt 1	42(c)1	12	N
+2320	Code Section 1	42(d)1	9	AN
+2330	Amortization Period or Percentage 1	42(e)1	6	AN
+2340	Amortization 1	42(f)1	12	N
2350	Descrip of Costs 2	42(a)2	20	AN
2360	Date Amortiz. 2	42(b)2	8	YYYYMMDD

Field No.	Identification	Form Ref.	Length	Field Description
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2370	Amortizable Amt 2	42(c)2	12	N
2380	Code Section 2	42(d)2	9	AN
2390	Amortization Period or Percentage 2	42(e)2	6	AN
2400	Amortization 2	42(f)2	12	N
2410	Amortization Pre- Current Year Property	43	12	N
2420	Total Amortization	44	12	N
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Field No.	Identification	Form Ref.	Length	Field Description
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0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0030	Current Year Gross Proceeds	1	12	N
*0040	Property Desc 1	2a(1)	15	AN or "STMbnn"
+0050	Date Acquired 1	2b(1)	8	YYYYMMDD or "INHERIT" or    blank
+0060	Date Sold 1	2c(1)	8	YYYYMMDD
+0070	Gross Sales Price 1	2d(1)	12	N or "LIKE-KIND"
+0080	Depreciation Allwd 1	2e(1)	12	N
+0090	Cost/Other Basis 1	2f(1)	12	N
+0095	Property Gain/Loss 1	2g(1)	12	N
0120	Property Desc 2	2a(2)	15	AN
0130	Date Acquired 2	2b(2)	8	YYYYMMDD or "INHERIT" or    blank
0140	Date Sold 2	2c(2)	8	YYYYMMDD
0150	Gross Sales Price 2	2d(2)	12	N or "LIKE-KIND"
0160	Depreciation Allwd 2	2e(2)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0170	Cost/Other Basis 2	2f(2)	12	N
0175	Property Gain/Loss 2	2g(2)	12	N
0200	Property Desc 3	2a(3)	15	AN
0210	Date Acquired 3	2b(3)	8	YYYYMMDD or "INHERIT" or    blank
0220	Date Sold 3	2c(3)	8	YYYYMMDD
0230	Gross Sales Price 3	2d(3)	12	N or "LIKE-KIND"
0240	Depreciation Allwd 3	2e(3)	12	N
0250	Cost/Other Basis 3	2f(3)	12	N
0255	Property Gain/Loss 3	2g(3)	12	N
0280	Property Desc 4	2a(4)	15	AN
0290	Date Acquired 4	2b(4)	8	YYYYMMDD or "INHERIT" or    blank
0300	Date Sold 4	2c(4)	8	YYYYMMDD
0310	Gross Sales Price 4	2d(4)	12	N or "LIKE-KIND"
0320	Depreciation Allwd 4	2e(4)	12	N
0330	Cost/Other Basis 4	2f(4)	12	N
0335	Property Gain/Loss 4	2g(4)	12	N
0440	Gain/Loss (Form 4684 Sec B Gain)	3(g)	12	N
0450	Gain/Loss (Form 6252 Sec 1231)	4(g)	12	N
0456	Gain/Loss (Form 8824 Sec 1231)	5(g)	12	N or blank
0461	Gain from Part III	6(g)	12	N
0482	Tot Property Gain/Loss	7(g)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0500	Nonrecaptured Net Sec 1231 Prior Year Losses	8(g)	12	N
0511	Tot Gain/Loss (Sec 1231 Recapture)	9(g)	12	N
*0520	Property Held Desc 1	10a(1)	15	AN or "STMbnn"
+0530	Date Acquired 1	10b(1)	8	YYYYMMDD or "INHERIT" or    blank
+0540	Date Sold 1	10c(1)	8	YYYYMMDD
+0550	Gross Sales Price 1	10d(1)	12	N
+0560	Depreciation Allwd 1	10e(1)	12	N
+0570	Cost/Other Basis 1	10f(1)	12	N
+0575	Property Held Gain/Loss 1	10g(1)	12	N
0600	Property Held Desc 2	10a(2)	15	AN
0610	Date Acquired 2	10b(2)	8	YYYYMMDD or "INHERIT" or    blank
0620	Date Sold 2	10c(2)	8	YYYYMMDD
0630	Gross Sales Price 2	10d(2)	12	N
0640	Depreciation Allwd 2	10e(2)	12	N
0650	Cost/Other Basis 2	10f(2)	12	N
0655	Property Held Gain/Loss 2	10g(2)	12	N
0680	Property Held Desc 3	10a(3)	15	AN
0690	Date Acquired 3	10b(3)	8	YYYYMMDD or "INHERIT" or    blank
0700	Date Sold 3	10c(3)	8	YYYYMMDD
0710	Gross Sales Price 3	10d(3)	12	N
0720	Depreciation Allwd 3	10e(3)	12	N



Field No.	Identification	Form Ref.	Length	Field Description
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0730	Cost/Other Basis 3	10f(3)	12	N
0735	Property Held Gain/ Loss 3	10g(3)	12	N
0760	Property Held Desc 4	10a(4)	15	AN
0770	Date Acquired 4	10b(4)	8	YYYYMMDD or "INHERIT" or    blank
0780	Date Sold 4	10c(4)	8	YYYYMMDD
0790	Gross Sales Price 4	10d(4)	12	N
0800	Depreciation Allwd 4	10e(4)	12	N
0810	Cost/Other Basis 4	10f(4)	12	N
0815	Property Held Gain/ Loss 4	10g(4)	12	N
0925	Total Ordinary Loss	11(g)	12	N
0930	Total Property Gain or Nonrecap Loss Part I	12(g)	12	N
0940	Gain from Part III Summary	13(g)	12	N
0948	PAL Indicator	14	3	"PAL" or blank
0955	Net Gain/Loss from Form 4684	14(g)	12	N
0970	Ordinary Gain from Form 6252	15(g)	12	N
0974	Form 8824 Ordinary Gain/Loss for Entire Yr	16(g)	12	N or blank
0980	Recapture Sec 179	17(g)	12	N
1010	Net Ordinary Gain/ Loss	18(g)	12	N
1020	Form 4684 Loss	18b(1)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1030	Redetermined Gain/ Loss	18b(2)	12	N

Record Terminus Character	1	Value "#"
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Field No.	Identification	Form Ref.	Length	Field Description
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1040	Record ID		6	"FRMbbb"
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1042	Page Number		5	"PG02b"
1043	Taxpayer Identification Number		9	N (Primary SSN)
1044	Filler		1	blank
1045	Form Occurrence Number		7	N 0000001
*1050	Property Description (1)	19 (A)	40	AN or "STMbnn"
+1060	Date Acquired (1)	19 (A)	8	YYYYMMDD
+1070	Date Sold (1)	19 (A)	8	YYYYMMDD
+1080	Gross Sales Price (1)	20 (A)	12	N
+1090	Cost Or Other Basis Plus Exp of Sale (1)	21 (A)	12	N
*+1100	Depreciation Allowed (1)	22 (A)	12	N or "STMbnn"
+1110	Adjusted Basis (1)	23 (A)	12	N
+1120	Total Gain (1)	24 (A)	12	N
1130	Property Description (2)	19 (B)	40	AN
1140	Date Acquired (2)	19 (B)	8	YYYYMMDD
1150	Date Sold (2)	19 (B)	8	YYYYMMDD
1160	Gross Sales Price (2)	20 (B)	12	N

## Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
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1170	Cost Or Other Basis Plus Exp of Sale (2)	21(B)	12	N
1180	Depreciation Allowed (2)	22(B)	12	N
1190	Adjusted Basis (2)	23(B)	12	N
1200	Total Gain (2)	24(B)	12	N
1210	Property Description (3)	19(C)	40	AN
1220	Date Acquired (3)	19(C)	8	YYYYMMDD
1230	Date Sold (3)	19(C)	8	YYYYMMDD
1240	Gross Sales Price (3)	20(C)	12	N
1250	Cost Or Other Basis Plus Exp of Sale (3)	21(C)	12	N
1260	Depreciation Allowed (3)	22(C)	12	N
1270	Adjusted Basis (3)	23(C)	12	N
1280	Total Gain (3)	24(C)	12	N
1290	Property Description (4)	19(D)	40	AN
1300	Date Acquired (4)	19(D)	8	YYYYMMDD
1310	Date Sold (4)	19(D)	8	YYYYMMDD
1320	Gross Sales Price (4)	20(D)	12	N
1330	Cost Or Other Basis Plus Exp of Sale (4)	21(D)	12	N
1340	Depreciation Allowed (4)	22(D)	12	N
1350	Adjusted Basis (4)	23(D)	12	N
1360	Total Gain (4)	24(D)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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*1370	Depreciation For Property (1)	25a (A)	12	N or "STMbnn"
+1380	Section 1245 Property Accepted Amount (1)	25b (A)	12	N
1390	Depreciation For Property (2)	25a (B)	12	N
1400	Section 1245 Property Accepted Amount (2)	25b (B)	12	N
1410	Depreciation For Property (3)	25a (C)	12	N
1420	Section 1245 Property Accepted Amount (3)	25b (C)	12	N
1430	Depreciation For Property (4)	25a (D)	12	N
1440	Section 1245 Property Accepted Amount (4)	25b (D)	12	N
*1450	Additional Depreciation After 12/31/75 (1)	26a (A)	12	N or "STMbnn"
+1460	Applicable Pcntg Amt (1)	26b (A)	12	N
+1470	Gain Less Depreciation After 12/31/75 (1)	26c (A)	12	N
+1480	Additional Deprec Aft 12/31/69, Bef 1/1/76 (1)	26d (A)	12	N
*+1490	Applicable Pcntg Amt (1)	26e (A)	12	N or "STMbnn"
+1500	Section 291 Amount (1)	26f (A)	12	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
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+1510	Itemized Depreciation (1)	26g (A)	12	N
1520	Additional Depreciation After 12/31/75 (2)	26a (B)	12	N
1530	Applicable Pcntg Amt (2)	26b (B)	12	N
1540	Gain Less Depreciation After 12/31/75 (2)	26c (B)	12	N
1550	Additional Deprec Aft 12/31/69, Bef 1/1/76 (2)	26d (B)	12	N
1560	Applicable Pcntg Amt (2)	26e (B)	12	N
1570	Section 291 Amount (2)	26f (B)	12	NO ENTRY
1580	Itemized Depreciation (2)	26g (B)	12	N
1590	Additional Depreciation After 12/31/75 (3)	26a (C)	12	N
1600	Applicable Pcntg Amt (3)	26b (C)	12	N
1610	Gain Less Depreciation After 12/31/75 (3)	26c (C)	12	N
1620	Additional Deprec Aft 12/31/69, Bef 1/1/75 (3)	26d (C)	12	N
1630	Applicable Pcntg Amt (3)	26e (C)	12	N
1640	Section 291 Amount (3)	26f (C)	12	NO ENTRY
1650	Itemized Depreciation (3)	26g (C)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1660	Additional Depreciation After 12/31/75 (4)	26a (D)	12	N
1670	Applicable Pcntg Amt (4)	26b (D)	12	N
1680	Gain Less Depreciation After 12/31/75 (4)	26c (D)	12	N
1690	Additional Deprec Aft 12/31/69, Bef 1/1/75 (4)	26d (D)	12	N
1700	Applicable Pcntg Amt (4)	26e (D)	12	N
1710	Section 291 Amount (4)	26f (D)	12	NO ENTRY
1720	Itemized Depreciation (4)	26g (D)	12	N
*1730	Soil Water Land Clearing Exp (1)	27a (A)	12	N or "STMbnn"
+1740	Applicable Pcntg Amt (1)	27b (A)	12	N
+1750	Smaller of Total Gain or Applicable Pcntg (1)	27c (A)	12	N
1760	Soil Water Land Clearing Exp (2)	27a (B)	12	N
1770	Applicable Pcntg Amt (2)	27b (B)	12	N
1780	Smaller of Total Gain or Applicable Pcntg (2)	27c (B)	12	N
1790	Soil Water Land Clearing Exp (3)	27a (C)	12	N
1800	Applicable Pcntg Amt (3)	27b (C)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1810	Smaller of Total Gain or Applicable Pcntg (3)	27c (C)	12	N
1820	Soil Water Land Clearing Exp (4)	27a (D)	12	N
1830	Applicable Pcntg Amt (4)	27b (D)	12	N
1840	Smaller of Total Gain or Applicable Pcntg (4)	27c (D)	12	N
*1850	Intangible Drilling & Devlpmt Costs (1)	28a (A)	12	N or "STMbnn"
+1860	Smaller of Total Gain or Intangible (1)	28b (A)	12	N
1870	Intangible Drilling & Devlpmt Costs (2)	28a (B)	12	N
1880	Smaller of Total Gain or Intangible (2)	28b (B)	12	N
1890	Intangible Drilling & Devlpmt Cost (3)	28a (C)	12	N
1900	Smaller of Total Gain or Intangible (3)	28b (C)	12	N
1910	Intangible Drilling & Devlpmt Costs (4)	28a (D)	12	N
1920	Smaller of Total Gain or Intangible (4)	28b (D)	12	N
*1930	Applicable Pcntg Excluded From Income (1)	29a (A)	12	N or "STMbnn"
+1940	Smaller Tot Gain/ Applicable Excluded from Inc (1)	29b (A)	12	N



Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1950	Applicable Pcntg Excluded From Income (2)	29a (B)	12	N
1960	Smaller Tot Gain/ Applicable Excluded from Inc (2)	29b (B)	12	N
1970	Applicable Pcntg Excluded From Income (3)	29a (C)	12	N
1980	Smaller Tot Gain/ Applicable Excluded from Inc (3)	29b (C)	12	N
1990	Applicable Pcntg Excluded From Income (4)	29a (D)	12	N
2000	Smaller Tot Gain/ Applicable Excluded from Inc (4)	29b (D)	12	N
2010	Total Gains For All Properties	30	12	N
2020	Part III Exclusions	31	12	N
2030	Part III Net Gains	32	12	N or "NA"
*2070	Sect 179 Expense Ded	33a	12	N or "STMbnn"
+2080	Sect 280F Rcvry Ded	33b	12	N
2090	Sect 179 Depreciation or Recovery Deduction	34a	12	N
2100	Sect 280F Depreciation or Recovery Deduction	34b	12	N
2110	Sect 179 Recapture Amount	35a	12	N
2120	Sect 280F Recapture Amount	35b	12	N

FORM 4797 PAGE 2

Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
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	Record Terminus Character		1	Value "#"
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Field No.	Identification	Form Ref.	Length	Field Description	
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0001	Form Number		6	"5074bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
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					--
0120	Wages, Salaries, Tips (Guam)	1	12	N	
0125	Wages, Salaries, Tips (CNMI)	1	12	N	
0130	Taxable Interest (Guam)	2	12	N	
0135	Taxable Interest (CNMI)	2	12	N	
0140	Ordinary Dividends (Guam)	3	12	N	
0145	Ordinary Dividends (CNMI)	3	12	N	

FORM 5074

Allocation of Individual Inc Tax to  
Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Refunds, Credits/ Offsets & Local Inc Taxes (Guam)	4	12	N
0155	Refunds, Credits/ Offsets & Local Inc Taxes (CNMI)	4	12	N
0160	Alimony Received (Guam)	5	12	N
0165	Alimony Received (CNMI)	5	12	N
0170	Business Income or Loss (Guam)	6	12	N
0175	Business Income or Loss (CNMI)	6	12	N
0180	Capital Gain or Loss (Guam)	7	12	N
0185	Capital Gain or Loss (CNMI)	7	12	N
0190	Other Gains or Losses (Guam)	8	12	N
0195	Other Gains or Losses (CNMI)	8	12	N
0200	IRA Distributions (Taxable Amt) (Guam)	9	12	N
0205	IRA Distributions (Taxable Amt) (CNMI)	9	12	N
0210	Pensions & Annuities (Taxable Amt) (Guam)	10	12	N
0215	Pensions & Annuities (Taxable Amt) (CNMI)	10	12	N
0220	Rental Real Estate, Royalties etc. (Guam)	11	12	N

FORM 5074

Allocation of Individual Inc Tax to  
Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	
0225	Rental Real Estate, Royalties etc. (CNMI)	11	12	N	
0230	Farm Income or Loss (Guam)	12	12	N	
0235	Farm Income or Loss (CNMI)	12	12	N	
0240	Unemployment Compensation (Guam)	13	12	N	
0245	Unemployment Compensation (CNMI)	13	12	N	
0250	Social Security Benefits (Taxable Amt) (Guam)	14	12	N	
0255	Social Security Benefits (Taxable Amt) (CNMI)	14	12	N	
*0260	Type of Other Income (Guam)	15	12	AN or "STMbnn"	
+0263	Amount of Other Income (Guam)	15	12	N	
*0265	Type of Other Income (CNMI)	15	12	AN or "STMbnn"	
+0275	Amount of Other Income (CNMI)	15	12	N	
0280	Total Income (Guam)	16	12	N	
0285	Total Income (CNMI)	16	12	N	
0287	Educator Expenses (Guam)	17	12	N	
0288	Educator Expenses (CNMI)	17	12	N	
0290	IRA Deduction (Guam)	18	12	N	
0295	IRA Deduction (CNMI)	18	12	N	

FORM 5074

Allocation of Individual Inc Tax to  
Guam or CNMI

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0300	Student Loan Interest Deduction (GUAM)	19	12	N	
0305	Student Loan Interest Deduction (CNMI)	19	12	N	
0307	Tuition and Fees Deduction (Guam)	20	12	N	
0308	Tuition and Fees Deduction (CNMI)	20	12	N	
0310	Medical Savings Account Deduction (Guam)	21	12	N	
0315	Medical Savings Account Deduction (CNMI)	21	12	N	
0320	Moving Expenses (Guam)	22	12	N	
0325	Moving Expenses (CNMI)	22	12	N	
0330	One-Half of Self- Employment Tax (Guam)	23	12	N	
0335	One-Half of Self- Employment Tax (CNMI)	23	12	N	
0340	Self-Employed Health Insurance Deduction (Guam)	24	12	N	
0345	Self-Employed Health Insurance Deduction (CNMI)	24	12	N	
0350	Self-Employed SEP, SIMPLE & Qualified Plans (Guam)	25	12	N	

FORM 5074

Allocation of Individual Inc Tax to  
Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0355	Self-Employed SEP, SIMPLE & Qualified Plans (CNMI)	25	12	N
0360	Early Withdrawal Penalty (Guam)	26	12	N
0365	Early Withdrawal Penalty (CNMI)	26	12	N
0370	Alimony Paid (Guam)	27	12	N
0375	Alimony Paid (CNMI)	27	12	N
0380	Total Deductions (Guam)	28	12	N
0385	Total Deductions (CNMI)	28	12	N
0390	Adjusted Gross Income (Guam)	29	12	N
0395	Adjusted Gross Income (CNMI)	29	12	N
0400	Payments on Estimated Tax Return Filed with Guam	30	12	N
0405	Payments on Estimated Tax Return Filed with CNMI	30	12	N
0410	Inc Tax Withheld From US Gov Civilian Wages (Guam)	31	12	N
0415	Inc Tax Withheld From US Gov Civilian Wages (CNMI)	31	12	N
0420	Inc Tax Withheld From US Armed Forces Wages (Guam)	32	12	N

FORM 5074

Allocation of Individual Inc Tax to  
Guam or CNMI

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0425	Inc Tax Withheld From US Armed Forces Wages (CNMI)	32	12	N
0430	Inc Tax Withheld From Wages Earned in Guam	33	12	N
0435	Inc Tax Withheld From Wages Earned in CNMI	33	12	N
0440	Total Payments (Guam)	34	12	N
0445	Total Payments (CNMI)	34	12	N
	Record Terminus Character		1	Value "#"



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Field No.	Identification	Form Ref.	Length	Field Description	
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	Byte Count		4	"0355" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"8582CR"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
0010	Rental Real Estate Credits from Worksheet 1, Col a	1a	12	N	
0020	PY Unallowed Credits from Worksheet 1, Col b	1b	12	N	
0030	Total Rental Real Estate Credits	1c	12	N	
0040	Rehabilitation Credits from Worksheet 2, Col a	2a	12	N	
0050	Rehabilitation PY Credits from Worksheet 2, Col b	2b	12	N	
0060	Total Rehabilitation Credits	2c	12	N	
0070	Low-Income Housing Credits from Worksheet 3, Col a	3a	12	N	

Field No.	Identification	Form Ref.	Length	Field Description	
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0080	Low-Income Housing PY Credits, Worksheet 3, Col b	3b	12	N	
0090	Total Low-Income Housing Credits	3c	12	N	
0100	All Passive Activity Credits, Worksheet 4, Col a	4a	12	N	
0110	Passive Activity PY Credits, Worksheet 4, Col b	4b	12	N	
0120	Total All Passive Activity Credits	4c	12	N	
0130	Total Credits	5	12	N	
0140	Tax Attributable to Net Passive Income	6	12	N	
0150	Total Net Credits	7	12	N	
0160	Smaller of Real Estate or Total Net Credits	8	12	N	
0170	Enter \$150,000	9	12	N	
0180	Modified Adjusted Gross Income	10	12	N	
0190	Subtract Line 10 from Line 9	11	12	N	
0200	Multiply Line 11 by 50%	12	12	N	
0203	Amount from Line 10 of Form 8582	13a	12	N	
0206	Amount from Line 14 of Form 8582	13b	12	N	
0210	Special Allowance for Rental Activity	13c	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
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0220	Subtract Line 13c from Line 12	14	12	N
0230	Tax Attributable to the Amount on Line 14	15	12	N
0240	Smaller of Line 8 or Line 15	16	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0447" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0250	Record ID		6	"FRMbbb"
0251	Form Number		6	"8582CR"
0252	Page Number		5	"PG02b"
0253	Taxpayer Identification Number		9	N (Primary SSN)
0254	Filler		1	blank
0255	Form Occurrence Number		7	N 0000001
0260	Total Net Credits	17	12	N
0270	Smaller of Line 8 or Line 15	18	12	N
0280	Subtract Line 18 from Line 17	19	12	N
0290	Smaller of Line 2c or Line 19	20	12	N
0300	Enter \$250,000	21	12	N
0310	Modified Adjusted Gross Income	22	12	N
0320	Subtract Line 22 from Line 21	23	12	N
0330	Multiply Line 23 by 50%	24	12	N
0333	Amount from Line 10 of Form 8582	25a	12	N
0336	Amount from Line 14 of Form 8582	25b	12	N

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
0340	Special Allowance for Rental Activity	25c	12	N
0350	Subtract Line 25c from Line 24	26	12	N
0360	Tax Attributable to the Amount on Line 26	27	12	N
0370	Amount, if any, from Line 18	28	12	N
0380	Subtract Line 28 from Line 27	29	12	N
0390	Smaller of Line 20 or Line 29	30	12	N
0400	Amt on Line 19 or Subtract Line 16 from Line 7	31	12	N
0410	Amount from Line 30	32	12	N
0420	Subtract Line 32 from Line 31	33	12	N
0430	Smaller of Line 3c or Line 33	34	12	N
0440	Tax Attributable to Remaining Special Allowance	35	12	N
0450	Smaller of Line 34 or Line 35	36	12	N
0460	Passive Activity Credit Allowed	37	12	N
0470	Election to Increase Basis of Credit Property Box	38	1	"X" or blank
0480	Name of Passive Activity Disposed of	39	35	AN or blank
0490	Description of the Credit Property	40	80	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0500	Amount of Unallowed Credit	41	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description	
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	Byte Count		4	"0331" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"8582bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
0010	Rental Real Estate Net Income	1a	12	N	
0020	Rental Real Estate Net Loss	1b	12	N	
0030	Unallowed Prior Year Rental Losses	1c	12	N	
					--
					--
0035	Net Rental Activity Loss	1d	12	N	--
					--
0040	Commercial Revitalization Deductions	2a	12	N	--
					--
0045	Unallowed Prior Year Revitilization Deductions	2b	12	N	
0050	Net Revitilization Deductions	2c	12	N	
0055	Other Net Income	3a	12	N	





Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"1883" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0240	Record ID		6	"FRMbbb"
0241	Form Number		6	"8582bb"
0242	Page Number		5	"PG02b"
0243	Taxpayer Identification Number		9	N (Primary SSN)
0244	Filler		1	blank
0245	Form Occurrence Number		7	N 0000001
*0250	Name of Activity 1	W1	20	AN or "STMbnn"
+0260	Net Income 1	W1- (a)	12	N
+0270	Net Loss 1	W1- (b)	12	N
+0280	Unallowed Loss 1	W1- (c)	12	N
+0290	Overall Gain 1	W1- (d)	12	N
+0300	Overall Loss 1	W1- (e)	12	N
0310	Name of Activity 2	W1	20	AN
0320	Net Income 2	W1- (a)	12	N
0330	Net Loss 2	W1- (b)	12	N
0340	Unallowed Loss 2	W1- (c)	12	N
0350	Overall Gain 2	W1- (d)	12	N
0360	Overall Loss 2	W1- (e)	12	N
0370	Name of Activity 3	W1	20	AN
0380	Net Income 3	W1- (a)	12	N
0390	Net Loss 3	W1- (b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description	
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0400	Unallowed Loss 3	W1-(c)	12	N	
0410	Overall Gain 3	W1-(d)	12	N	
0420	Overall Loss 3	W1-(e)	12	N	
0430	Name of Activity 4	W1	20	AN	
0440	Net Income 4	W1-(a)	12	N	
0450	Net Loss 4	W1-(b)	12	N	
0460	Unallowed Loss 4	W1-(c)	12	N	
0470	Overall Gain 4	W1-(d)	12	N	
0480	Overall Loss 4	W1-(e)	12	N	
0490	Name of Activity 5	W1	20	AN	
0500	Net Income 5	W1-(a)	12	N	
0510	Net Loss 5	W1-(b)	12	N	
0520	Unallowed Loss 5	W1-(c)	12	N	
0530	Overall Gain 5	W1-(d)	12	N	
0540	Overall Loss 5	W1-(e)	12	N	
0550	Total Net Income	W1-(a)	12	N	
0560	Total Net Loss	W1-(b)	12	N	
0570	Total Unallowed	W1-(c)	12	N	
*0600	Name of Activity 1	W2	20	AN or "STMbnn"	
+0610	Current Year Deductions 1	W2-(a)	12	N	
+0620	Prior Year Unallowed Deductions 1	W2-(b)	12	N	
+0630	Overall Loss 1	W2-(c)	12	N	
0640	Name of Activity 2	W2	20	AN	

Field No.	Identification	Form Ref.	Length	Field Description	
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0650	Current Year Deductions 2	W2- (a)	12	N	
0660	Prior Year Unallowed Deductions 2	W2- (b)	12	N	
0670	Overall Loss 2	W2- (c)	12	N	
0680	Name of Activity 3	W2	20	AN	
0690	Current Year Deductions 3	W2- (a)	12	N	
0700	Prior Year Unallowed Deductions 3	W2- (b)	12	N	
0710	Overall Loss 3	W2- (c)	12	N	
0720	Name of Activity 4	W2	20	AN	
0730	Current Year Deductions 4	W2- (a)	12	N	
0740	Prior Year Unallowed Deductions 4	W2- (b)	12	N	
0750	Overall Loss 4	W2- (c)	12	N	
0760	Total Current Year Deductions	W2- (a)	12	N	
0770	Total Prior Year Unallowed Deductions	W2- (b)	12	N	
*0900	Name of Activity 1	W3	20	AN or "STMbnn"	--
+0910	Net Income 1	W3- (a)	12	N	
+0920	Net Loss 1	W3- (b)	12	N	
+0930	Unallowed Loss 1	W3- (c)	12	N	
+0940	Overall Gain 1	W3- (d)	12	N	
+0950	Overall Loss 1	W3- (e)	12	N	

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
0960	Name of Activity 2	W3	20	AN
0970	Net Income 2	W3- (a)	12	N
0980	Net Loss 2	W3- (b)	12	N
1000	Unallowed Loss 2	W3- (c)	12	N
1010	Overall Gain 2	W3- (d)	12	N
1020	Overall Loss 2	W3- (e)	12	N
1030	Name of Activity 3	W3	20	AN
1040	Net Income 3	W3- (a)	12	N
1050	Net Loss 3	W3- (b)	12	N
1060	Unallowed Loss 3	W3- (c)	12	N
1070	Overall Gain 3	W3- (d)	12	N
1080	Overall Loss 3	W3- (e)	12	N
1090	Name of Activity 4	W3	20	AN
1100	Net Income 4	W3- (a)	12	N
1110	Net Loss 4	W3- (b)	12	N
1120	Unallowed Loss 4	W3- (c)	12	N
1130	Overall Gain 4	W3- (d)	12	N
1140	Overall Loss 4	W3- (e)	12	N
1150	Name of Activity 5	W3	20	AN
1160	Net Income 5	W3- (a)	12	N
1170	Net Loss 5	W3- (b)	12	N
1180	Unallowed Loss 5	W3- (c)	12	N
1190	Overall Gain 5	W3- (d)	12	N
1200	Overall Loss 5	W3- (e)	12	N
1210	Total Net Income	W3- (a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1220	Total Net Loss	W3- (b)	12	N
1550	Total Unallowed Loss	W3- (c)	12	N
*1560	Name of Activity 1	W4	20	AN or "STMbnn"
+1570	Form or Schedule Reported on 1	W4	10	AN
+1580	Loss 1	W4 (a)	12	N
+1590	Ratio 1	W4 (b)	6	R
+1600	Income and Special Allowance 1	W4 (c)	12	N
+1610	Loss Minus Income 1	W4 (d)	12	N
1620	Name of Activity 2	W4	20	AN
1630	Form or Schedule Reported on 2	W4	10	AN
1640	Loss 2	W4 (a)	12	N
1650	Ratio 2	W4 (b)	6	R
1660	Income and Special Allowance 2	W4 (c)	12	N
1670	Loss Minus Income 2	W4 (d)	12	N
1680	Name of Activity 3	W4	20	AN
1690	Form or Schedule Reported on 3	W4	10	AN
1700	Loss 3	W4 (a)	12	N
1710	Ratio 3	W4 (b)	6	R
1720	Income and Special Allowance 3	W4 (c)	12	N
1730	Loss Minus Income 3	W4 (d)	12	N
1740	Name of Activity 4	W4	20	AN
1750	Form or Schedule Reported on 4	W4	10	AN

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----	
1760	Loss 4	W4 (a)	12	N	
1770	Ratio 4	W4 (b)	6	R	
1780	Income and Special Allowance 4	W4 (c)	12	N	
1790	Loss Minus Income 4	W4 (d)	12	N	
1800	Name of Activity 5	W4	20	AN	
1810	Form or Schedule Reported on 5	W4	10	AN	
1820	Loss 5	W4 (a)	12	N	
1830	Ratio 5	W4 (b)	6	R	
1840	Income and Special Allowance 5	W4 (c)	12	N	
1850	Loss Minus Income 5	W4 (d)	12	N	
1860	Total Loss	W4 (a)	12	N	
1870	Total Income and Special Allowance	W4 (c)	12	N	
1880	Total Loss Minus Income	W4 (d)	12	N	
*1900	Name of Activity 1	W5	20	AN or "STMbnn"	
+1910	Form or Schedule Reported on 1	W5	10	AN	
+1920	Loss 1	W5 (a)	12	N	
+1930	Ratio 1	W5 (b)	6	R	
+1940	Unallowed Loss 1	W5 (c)	12	N	
1950	Name of Activity 2	W5	20	AN	
1960	Form or Schedule Reported on 2	W5	10	AN	
1970	Loss 2	W5 (a)	12	N	
1980	Ratio 2	W5 (b)	6	R	

[illegible]



## Passive Activity Loss Limitations

Field Identification  
No.

Form  
Ref.

Length

Field Description

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[illegible]

Record Terminus Character

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Value "#"

Field No.	Identification	Form Ref.	Length	Field Description	
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	Byte Count		4	"0693" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
2160	Record ID		6	"FRMbbb"	
2161	Form Number		6	"8582bb"	
2162	Page Number		5	"PG03b"	
2163	Taxpayer Identification Number		9	N (Primary SSN)	
2164	Filler		1	blank	
2165	Form Occurrence Number		7	N 0000001	
*2170	Name of Activity 1	W6	20	AN or "STMbnn"	
+2180	Form or Schedule Reported on 1	W6	10	AN	
+2190	Loss 1	W6 (a)	12	N	
+2200	Unallowed Loss 1	W6 (b)	12	N	
+2210	Allowed Loss 1	W6 (c)	12	N	
2220	Name of Activity 2	W6	20	AN	
2230	Form or Schedule Reported on 2	W6	10	AN	
2240	Loss 2	W6 (a)	12	N	
2250	Unallowed Loss 2	W6 (b)	12	N	
2260	Allowed Loss 2	W6 (c)	12	N	
2270	Name of Activity 3	W6	20	AN	
2280	Form or Schedule Reported on 3	W6	10	AN	
2290	Loss 3	W6 (a)	12	N	

Field No.	Identification	Form Ref.	Length	Field Description	
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2300	Unallowed Loss 3	W6 (b)	12	N	
2310	Allowed Loss 3	W6 (c)	12	N	
2320	Name of Activity 4	W6	20	AN	
2330	Form or Schedule Reported on 4	W6	10	AN	
2340	Loss 4	W6 (a)	12	N	
2350	Unallowed Loss 4	W6 (b)	12	N	
2360	Allowed Loss 4	W6 (c)	12	N	
2370	Name of Activity 5	W6	20	AN	
2380	Form or Schedule Reported on 5	W6	10	AN	
2390	Loss 5	W6 (a)	12	N	
2400	Unallowed Loss 5	W6 (b)	12	N	
2410	Allowed Loss 5	W6 (c)	12	N	
2420	Total Loss	W6 (a)	12	N	
2430	Total Unallowed Loss	W6 (b)	12	N	
2440	Total Allowed Loss	W6 (c)	12	N	
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					--
2458	Name of Activity	W7	20	AN	
*2461	Form or Schedule Name 1	W7-1	10	AN or "STMbnn"	
+2470	Net Loss from Form or Schedule 1	W7-1a(a)	12	N	
+2490	Net Income from Form or Schedule 1	W7-1b(a)	12	N	

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----	
+2500	Net Loss minus Net Income 1	W7-1c(b)	12	N	
+2510	Ratio 1	W7-1c(c)	6	R	
+2520	Unallowed Loss 1	W7-1c(d)	12	N	
+2530	Allowed Loss Net Loss/Allowed Loss 1	W7-1c(e)	12	N	
2541	Form or Schedule Name 2	W7-2	10	AN	
2550	Net Loss from Form or Schedule 2	W7-1a(a)	12	N	
2570	Net Income from Form or Schedule 2	W7-1b(a)	12	N	
2580	Net Loss minus Net Income 2	W7-1c(b)	12	N	
2590	Ratio 2	W7-1c(c)	6	R	
2600	Unallowed Loss 2	W7-1c(d)	12	N	
2610	Allowed Loss Net Loss/Allowed Loss 2	W7-1c(e)	12	N	
2620	Form or Schedule Name 3	W7-3	10	AN	
2630	Net Loss from Form or Schedule 3	W7-1a(a)	12	N	
2650	Net Income from Form or Schedule 3	W7-1b(a)	12	N	
2660	Net Loss minus Net Income 3	W7-1c(b)	12	N	
2670	Ratio 3	W7-1c(c)	6	R	
2680	Unallowed Loss 3	W7-1c(d)	12	N	
2690	Allowed Loss 3	W7-1c(e)	12	N	
2700	Total Net Loss Minus Net Income	W7(b)	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
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2710	Total Unallowed Loss	W7(d)	12	N
2720	Total Allowed Loss	W7(e)	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0139" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0330	Record ID		6	"FRMbbb"
0331	Form Number		6	"8606bb"
0332	Page Number		5	"PG02b"
0333	Taxpayer Identification Number		9	N (Primary SSN)
0334	Filler		1	blank
0335	Form Occurrence Number		7	N 0000001 - 0000002
0338	Total IRA Conversion Amount	16	12	N
0342	IRA Basis	17	12	N
0344	Taxable IRA Conversion Amount	18	12	N
0351	TY Roth IRA Withdrawals Not including Rollovers	19	12	N
0354	Roth IRA Contribution Basis	20	12	N
0358	Current TY Net Roth IRA Withdrawals	21	12	N
0361	Basis in Roth IRA Contributions	22	12	N
0376	Net Roth IRA Withdrawals Not Including Basis	23	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
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Record Terminus Character	1	Value "#"
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Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"0577" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8689bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001

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0120	Wages, Salaries, Tips	1	12	N
0130	Taxable Interest	2	12	N
0140	Ordinary Dividends	3	12	N
0150	Taxable Refunds, Credits, or Offsets of Local Tx	4	12	N
0160	Alimony Received	5	12	N
0170	Business Income or Loss	6	12	N
0180	Capital Gain or Loss	7	12	N



FORM 8689

Allocation of Individual Income Tax  
to the VI

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----	
0190	Other Gains or Losses	8	12	N	
0200	IRA Distributions (Taxable Amount)	9	12	N	
0210	Pensions And Annuities (Taxable Amount)	10	12	N	
0220	Rental Real Estate, Royalties , Partnerships, etc.	11	12	N	
0230	Farm Income or Loss	12	12	N	
0240	Unemployment Compensation	13	12	N	
0250	Social Security Benefits (Taxable Amount)	14	12	N	
*0260	Type of Other Income	15	12	AN or "STMbnn"	
+0270	Amount of Other Income	15	12	N	
0275	Total Other Income	15	12	N	
0280	Total Income	16	12	N	
0285	Educator Expenses	17	12	N	
0290	IRA Deduction	18	12	N	
0300	Student Loan Interest Deduction	19	12	N	
0305	Tuition and Fees Deduction	20	12	N	
0310	Medical Savings Account Deduction	21	12	N	
0320	Moving Expenses	22	12	N	
0330	One-Half of Self- Employment Tax	23	12	N	

FORM 8689

Allocation of Individual Income Tax  
to the VI

Field No.	Identification	Form Ref.	Length	Field Description	
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0340	Self-Employed Health Insurance Deduction	24	12	N	
0350	Self-Employed SEP/ SIMPLE, and Qualified Plans	25	12	N	
0360	Penalty on Early Withdrawal of Savings	26	12	N	
0370	Total Other Adjustments	27	12	N	
0380	Adjusted Gross Income	28	12	N	
0390	Total Tax From Form 1040	29	12	N	
0400	Adjustment to Total Tax Amount	30	12	N	
0410	Adjusted Total Tax Amount	31	12	N	
0420	Adjusted Gross Income from Form 1040	32	12	N	
0430	Divide Line 26 by Line 30	33	6	R	
0440	Tax Allocated to The Virgin Islands	34	12	N	
0450	VI Tax Withheld	35	12	N	
0460	ES Payments	36	12	N	
0470	Form 4868 Amount	37	12	N	
0480	Total Payments	38	12	N	
0485	Smaller of Allocated Tax or Total Payments	39	12	N	

FORM 8689

Allocation of Individual Income Tax  
to the VI

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
0490	Overpaid to Virgin Islands	40	12	N
0500	Refund	41	12	N
0510	Applied to ES Tax	42	12	N
0520	Amount Owed to Virgin Islands	43	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"0307" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0290	Record ID		6	"FRMbbb"
0291	Form Number		6	"8801bb"
0292	Page Number		5	"PG02b"
0293	Taxpayer Identification Number		9	N (Primary SSN)
0294	Filler		1	blank
0295	Form Occurrence Number		7	N 0000001
0300	Amount from Line 10	27	12	N
0310	Amount from Prior Year Sch D, Line 23	28	12	N
0320	Amount from Prior Year Sch D, Line 19	29	12	N
0330	Add Lines 28 and 29	30	12	N
0350	Smaller of Line 27 or Line 30	31	12	N
0360	Line 27 Minus Line 31	32	12	N
0370	Multiply Line 32 by 26% (.26) or by 28% (.28)	33	12	N
0380	Amount from Prior Year Sch D, Line 28	34	12	N
0390	Smaller of Line 27 or 28	35	12	N
0400	Smaller of Line 34 or Line 35	36	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0410	Amount from Prior Year Sch D, Line 29	37	12	N
0420	Smaller of Line 36 or Line 37	38	12	N
0430	Multiply Line 38 by 8% (.08)	39	12	N
0440	Line 36 minus Line 38	40	12	N
0450	Multiply line 40 by 10% (.10)	41	12	N
0460	Line 35 Minus Line 36	42	12	N
0470	Multiply Line 42 by 20% (.20)	43	12	N
0480	Line 31 Minus Line 35	44	12	N
0490	Multiply Line 44 by 25% (.25)	45	12	N
0500	Add Lines 33, 39, 41, 43 and 45	46	12	N
0510	Multiply Line 27 by 28% (.28)	47	12	N
0520	Smaller of Line 46 or Line 47	48	12	N

Record Terminus Character                      1      Value "#"

## FORM 970

Application to Use LIFO Inventory  
Method

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0385" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"970bbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0020	SSN		9	N
0030	First Election Box		1	"X" or blank
0040	Subsequent Election Box		1	"X" or blank
0050	Elects LIFO Method For Tax Year Ending	A	8	DT (YYYYMMDD)
*0060	LIFO Method Goods	A	25	AN or "STMbnn"
0070	Valued At Cost "Yes" Box	C	1	"X" or blank
0080	Valued At Cost "No" Box	C	1	"X" or blank
@0090	If No, explanation	C	6	"STMbnn" or blank
0100	Inventory Taken at Actual Cost "Yes" Box	D	1	"X" or blank
0110	Inventory Taken at Actual Cost "No" Box	D	1	"X" or blank

## FORM 970

## Application to Use LIFO Inventory Method

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
@0120	Actual Cost "No" Explanation	D	6	"STMbnn" or blank
0130	Nature of Business	1	50	AN
0140	Inventory Method Used Until Now	2	35	AN
0150	Adjustment Included in Income over 3 years "Y" Box	3	1	"X" or blank
0160	Adjustment Included in Income over 3 years "N" Box	3	1	"X" or blank
@0170	Adjustment "No" Explanation	3	6	"STMbnn" or blank
*0180	Goods Not Inventoried Under LIFO	4a	25	AN or "STMbnn" or blank
0190	Goods Treated as Acquired "Y" Box	5	1	"X" or blank
0200	Goods Treated as Acquired "N" Box	5	1	"X" or blank
@0210	Goods Treated as Acquired "N" Explanation	5	6	"STMbnn" or blank
0220	Credit Statements "Yes" Box	6a	1	"X" or blank
0230	Credit Statements "No" Box	6a	1	"X" or blank
*0240	Credit Statements Yes To Whom (Name)	6b	35	AN or "STMbnn" or blank
+0245	Credit Statements Yes Date	6b	8	DT (YYYYMMDD) or blank
0250	Show Inventory Method Used	6c	35	AN

## FORM 970

## Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Most Recent Purchases Box	7a	1	"X" or blank
0270	Earliest Acquisitions During Year Box	7a	1	"X" or blank
0280	Average Cost of Purchases During the Year Box	7a	1	"X" or blank
0290	Other Cost Method Box	7a	1	"X" or blank
@0300	Other Cost Method Explanation	7a	6	"STMbnn" or blank
0310	Taxpayer Selects Month	7b	9	A
0320	Unit Method Box	8	1	"X" or blank
0330	Dollar Value Method Box	8	1	"X" or blank
@0340	Statements Describing Contents of Pool	9	6	"STMbnn" or blank
0350	Line, Type or Class of Goods Box	9	1	"X" or blank
0360	Pooling Method Box	9	1	"X" or blank
0370	Natural Business Unit Box	9	1	"X" or blank
0380	Multiple Pools Box	9	1	"X" or blank
0390	Raw Material-content Box	9	1	"X" or blank
0400	Simplified Dollar-value Method Box	9	1	"X" or blank
0410	Other Pooling Method Box	9	1	"X" or blank



## FORM 970

## Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
@0420	Other Pooling Method Explanation	9	6	"STMbnn" or blank
@0430	Description of LIFO Computation Method	10	6	"STMbnn" or blank
0440	Double Extension Box	10	1	"X" or blank
0450	New Vehicle Alternative LIFO	10	1	"X" or blank
0460	Index Box	10	1	"X" or blank
0470	Link-chain Box	10	1	"X" or blank
0480	Used Vehicle Alternative LIFO	10	1	"X" or blank
0490	Other Method Box	10	1	"X" or blank
@0500	Other Cost Computing Method Explanation	10	6	"STMbnn" or blank
0510	Published Price	10	1	"X" or blank
@0520	Describe Cost System Used	11	6	"STMbnn" or blank
0530	Commissioner's Permission to Change "Yes" Box	12	1	"X" or blank
0540	Commissioner's Permission to Change "No" Box	12	1	"X" or blank
0550	Copy of Grant Letter Retained by Filer	12	1	"Y" or blank
0560	Used LIFO Method Before "Yes" Box	13	1	"X" or blank
@0570	Used LIFO Before Explanation	13	6	"STMbnn" or blank
0580	Used LIFO Method Before "No" Box	13	1	"X" or blank

FORM 970

Application to Use LIFO Inventory  
Method

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----

	Record Terminus Character		1	Value "#"
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## FEC RECORD

## Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0545" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FECbbb"
0001	Reserved		6	blank
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Record Occurrence Number		7	N 0000001 - 0000010
0010	SSN or ITIN of Employee of Foreign Employer		9	N (Social Security Number, or Individual Taxpayer Identification Number)
0020	Employee Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, and space (see special instructions)
0030	Employee Name Line 1		35	AN, Taxpayer's name    allowable special characters are: space and hyphen
0040	Employee Name Line 2		35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma and percent

## FEC RECORD

## Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0050	Street Address		35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0060	City		22	A, Allowable special character is space
0070	State Abbreviation		2	A (Standard Postal State Abbreviations)
0080	Zip Code		12	N (left-justified)
0090	Foreign State or Province		35	A, Allowable special    character is space
0100	Foreign Postal Code		20	AN, Allowable special character is space)
0110	Foreign Country		35	A, Allowable special character is space
0120	Services Performed While Residing in U.S. Yes Ind		1	"X" or blank (if "X", enter "00" for Post of Duty Code)
0130	Post of Duty Code		2	N (from POD Code Table, for foreign residence, or "00", for U.S. residence)
0140	Foreign Employer's Name		45	AN, Allowable special characters are space, slash, hyphen, ampersand, and percent
0150	Foreign Employer's Street Address Continuation		35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, and percent

## FEC RECORD

## Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Foreign Employer's Street Address		35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0170	Foreign Employer's City		22	AN, Allowable special character is space
0180	Foreign Employer's State or Province		35	A, Allowable special    character is space
0190	Foreign Employer's Postal Code		20	AN, Allowable special character is space
0200	Foreign Employer's Country		35	A, Allowable special character is space
0210	Foreign Employer's Identification Number		16	AN, Allowable special characters are space, slash, and hyphen (as available for the location)
0220	Foreign Employer Compensation Amount		12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0223" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0130	Record ID		6	"SCHbb3"
0131	Schedule Type		6	"1040Ab"
0132	Page Number		5	"PG02b"
0133	Taxpayer Identification Number		9	N (Primary SSN)
0134	Filler		1	blank
0135	Schedule Occurrence Number		7	N 0000001
0140	Write Amount	10	12	N, 5000, 7500 or 3750
0150	Taxable Disability	11	12	N
0160	Smaller of Write Amount or Taxable Disability	12	12	N
0163	Nontaxable SSB/RRB	13a	12	N
0167	Nontaxable Other	13b	12	N
0170	Pensions & Annuities	13c	12	N
0180	Form 1040A AGI	14	12	N
0190	Exemption Amount	15	12	N, 7500, 10000 or 5000
0200	Adjusted AGI Amount	16	12	N
0210	Half Adjusted AGI	17	12	N
0220	Adjusted Credit	18	12	N
0230	Net Credit Amount	19	12	N
0250	Percentage of Net Credit	20	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Tax Less Child & Dependent Care Expenses Credits	21	12	N
0290	Credit for Elderly or Disabled	22	12	N --
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0247" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0130	Record ID		6	"SCHbbR"
0131	Schedule Type		6	"1040bb"
0132	Page Number		5	"PG02b"
0133	Taxpayer Identification Number		9	N (Primary SSN)
0134	Filler		1	blank
0135	Schedule Occurrence Number		7	N 0000001
0140	Write Amount	10	12	N, 5000, 7500 or 3750
0150	Taxable Disability	11	12	N
0160	Smaller of Write Amount or Taxable	12	12	N
0163	Nontaxable SSB/RRB	13a	12	N
0167	Nontaxable Other	13b	12	N
0170	Pensions & Annuities	13c	12	N
0180	Form 1040 AGI	14	12	N
0190	Exemption Amount	15	12	N, 7500, 10000 or 5000
0200	Adjusted AGI Amount	16	12	N
0210	Half Adjusted AGI	17	12	N
0220	Adjusted Credit	18	12	N
0230	Net Credit Amount	19	12	N
0250	Percentage of Net Credit	20	12	N



Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Total Tax Before Credits & Other Taxes	21	12	N
0270	Foreign & Child/ Dependent Care Credits	22	12	N
0280	Total Tax Less Credits	23	12	N
0290	Credit for Elderly or Disabled	24	12	N
	Record Terminus Character		1	Value "#"

General Instructions (Cont'd)

Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

- A - Alpha
- AN - Alphanumeric
- DT - Date
  - YYYYMMDD - length = 8
  - YYYYMM - length = 6
  - YYYY - length = 4
- N - Numeric
- R - Ratio/Percentage  
(Exceptions in File Specifications, Part I, Section 5)

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as: 'See 1st Occ.'

